

## ABSTRACT OF THE DISCLOSURE

A system in package structure includes a first substrate, a first chip, a first heat-dissipating component, a second substrate, and a second chip. In this case, the first chip is formed on and electrically connected to the first substrate, and the first heat-dissipating component having a heat-conducting portion is formed above the first chip. The second chip is formed on and electrically connected to the second substrate. The second substrate is set above the first heat-dissipating component and electrically connected to the first substrate.